

Conduct Audit Heading wise Checkpoints Report

Client Name: Akash & co

Audit No: CUST0003/AUD/2024-2025/00003Q1 - Statutory Audit

| SI No | Heading | Check Point | Assertions | Workpaper Ref/Index |
|-------|---|---|---|---|
| 1 | Balance Sheet Checklist | Ensure to obtain the following information/ details for verification so that the Financial Statements are prepared in compliance with Schedule III - Division I | Mandatory: Yes Test Result: Annexure: | Workpaper Ref: Comments: Remarks By: Reviewer1 On: 08/05/2025 13:54:43 |
| 2 | Balance Sheet Checklist | Is the Balance Sheet in Vertical format? | Mandatory: Yes Test Result: Annexure: | Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00 |
| 3 | Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Trade Receivables | Has the Company given ageing schedule and further, bifurcated between considered good, considered doubtful, disputed and undisputed? | Mandatory: Yes Test Result: Annexure: | Workpaper Ref: Test WP Comments: By: Reviewer1 On: 08/05/2025 12:30:58 |
| 4 | Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Cash and cash Equivalents | Are Cash and cash equivalents classified as: d. Others (specify nature). | Mandatory: Yes Test Result: Annexure: | Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00 |
| 5 | Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Cash and cash Equivalents | Are Earmarked balances with banks (for example, for unpaid dividend) separately stated? | Mandatory: Yes Test Result: Annexure: | Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00 |